



Procedure

User charging procedure

Version: 5.5 | Version effective: 30/11/2023

Audience

- Department-wide
- Customers who are charged fees

Purpose

This procedure details the processes and responsibilities involved in determining departmental fees and charges.

Overview

The department receives appropriation funding to deliver services on behalf of the Queensland Government, and cannot charge for products or services for which it receives government funding. There are however, some value-added services that the department offers for which it may charge users a fee. These can be administered locally, whereby business units can set and administer the fees themselves (within departmental policy parameters), or centrally, whereby a central business area determines the fees and how they are administered.

- Locally administered fees and charges:
 - Enrolment fees for students living outside a school's catchment area, where the school has an approved [Enrolment Management Plan](#) in place
 - Recovery of costs for services that do not constitute instruction, facilities, or administration, such as:
 - Resources provided to state school students within [Student Resource Schemes](#)
 - Extra-curricular activities, for example sports excellence programs
 - Excursions, camps, performances, graduations, formals, and other events etc.
 - Hire fees for [use of departmental facilities](#) and equipment (other than for curriculum purposes)
 - Where there is a buy-back option included in a student's lease (hire) agreement of school items/equipment, GST may be applicable on the hire charge fees.
 - Please refer to [Taxation guidelines](#) (DoE employees only) under section of 'when lease or hire of curriculum related goods is GST-free'.
 - Please contact the Taxation Team for further advice on 1300 656 380 or TaxHelp.Finance@ged.qld.gov.au.

- Charges for commercial activities, such as tuckshops, uniform shops, [outside school hours care](#) services.
- Centrally administered fees and charges:
 - Tuition fees for [temporary residents and international students](#)
 - Fees for International Baccalaureate Diploma offered through [Queensland Academies](#), as outlined in the [Education \(General Provisions\) Regulation 2017 \(Qld\)](#) (Schedules 1, 2, 3 and 5).

The [School fees matrix](#) describes specific products and/or services in schools that may or may not attract fees.

Responsibilities

Directors and above in departmental business units/school principals administering fees and charges

For locally administered fees and charges:

- In consultation with the Parents and Citizens' Association or the School Management Team for schools that do not have a P&C Association (schools only), determine and advise customers:
 - the products and services for which the department will charge a fee and the amount of fees
 - if there are any automatic fee exemption criteria
 - how customers can apply to have individual fees waived (for example, by approaching the school principal), including the evidence required to support an application, and criteria that will be used to assess applications, such as financial hardship, effect on student's education, etc.
- Review and report on fees annually to the P&C Association (schools only)
- When dealing with customers' personal information, for example, to support a fee waiver application, comply with the [Information Privacy Act 2009 \(Qld\)](#):
 - Requests must be fair, and whilst not unreasonably intrusive into an individual's personal affairs, must be substantiated by sufficient documentation to support a decision to waive fees e.g. a statement of financial position, copies of Centrelink documentation etc.
 - Personal information must be kept secure in accordance with the department's [Information privacy and right to information procedure](#).

For centrally administered fees and charges:

- Follow any policy, procedural and guidance material provided by the administering area of the department to ensure that appropriate fees are charged
- Ensure correct visa details are recorded in OneSchool to ensure that the school is provided with the correct amount of [Textbook and Resource Allowance](#) for eligible students enrolled at the school.

Parents and Citizens' Associations or [a] parent representative[s] for schools that do not have a P&C Association (for school-based fees)

For locally administered fees and charges:

- Consult with the principal each year about which fees are to apply in schools and the amount of the fees
- Ensure that all parents are notified at least one month in advance of meetings where user charges are to be discussed
- Record any decisions relating to user charges in meeting minutes.

For centrally administered fees and charges:

- Nil.

Consumers of chargeable activities

- Pay legally enforceable fees in accordance with payment terms and conditions

Process

Step 1

Heads of business units, decide what, if any, locally administered fees and charges will be implemented.

In schools, this is done with reference to the [School fees matrix](#) and in consultation with the P&C. School-based fees:

- must not educationally disadvantage a student; deter them from enrolling at a particular school, choosing a particular subject; or affect their ability to be assessed
- must not be used to raise funds for an unspecified purpose
- should not be charged if the cost of the goods or services provided can be absorbed without charging a fee.

Step 2

Heads of business units, including principals, determine and communicate to customers the amount to be charged and any fee exemption or fee waiver criteria and application processes.

For locally administered fees and charges in schools, this is done in consultation with the P&C.

Centrally administered fees

[Distance education enrolment and fees](#)

- Refer to departmental procedure for information about fees, fee exemptions and fee waivers.

[International student fees](#)

- In line with [prescribed tuition fees](#).

School age dependents of temporary visa holders student tuition fees

- In line with [prescribed tuition fees](#).

International Baccalaureate Diploma and Queensland Academies programs

- Fees are charged in line with fee schedules (Schedules 1, 2, 3 and 5) set in the [Education \(General Provisions\) Regulation 2017 \(Qld\)](#).

Locally administered fees

Enrolment fees for students living outside a school's catchment area, where the school has an Enrolment Management Plan in place

- Include costs associated with extra administration, such as setting, supervising and marking entry exams – refer to the [School enrolment management plans procedure](#).
- Schools cannot charge an enrolment fee for students living within the school's catchment area, or if the school does not have an approved enrolment management plan.
- Schools may choose not to charge an enrolment processing fee.
- Schools may waive all or part of enrolment processing fees in cases of financial hardship.

User charges: Student Resource Schemes

- Refer to the [Student Resource Scheme procedure](#).

User charges: Other

- Calculate the full cost, excluding any funding provided by the department for those goods or services.
- Set the fee at no more than the full cost of the goods or services. Fees may be set at less than cost recovery (including zero), for example where:
 - market rates are less than full cost recovery (in which case, consider whether to source the goods or services from an external provider)
 - full cost recovery would deter students enrolling at the school or in a subject
 - there are social benefits of delivering the goods or services at a lower fee, and/or
 - there are other factors the head of the business unit considers relevant.
- Benchmark against similar fees in other business units/ schools and providers to determine if the fee is defensible.
- Business units may introduce fee exemption criteria and/ or waive individual fees in full or in part in cases of financial hardship (refer to [Finance delegations](#) for fee waivers).

Fees for use of departmental facilities and equipment

- For schools, this is in accordance with the [Community use of state school facilities procedure](#).
- Schools may waive fees in full or in part in cases of financial hardship (refer to [Finance delegations](#) for authority to waive fees).

Commercial activities, such as tuckshops, uniform shops, Outside School Hours Care services

- Use at least full cost recovery for calculating fees unless there are social benefits in delivering the goods or services at a lower fee.
- Schools may waive fees in full or in part in cases of financial hardship (refer to [Finance delegations](#) for authority to waive fees).

Step 3

Heads of business units administer fees and charges in line with relevant departmental policies and procedures, including the [Debt management procedure](#).

Step 4

For schools, Principals report on the use of the fees in schools to the P&C annually.

Step 5

Heads of business units, including principals, review fees annually to ensure that items attracting a fee, and the level of fees, remain appropriate over time.

Definitions

Term	Definition
Commercial activity	An activity that is run as a business and may be run at a profit.
Fee	A charge, other than a fine, levy or tax, for goods or services provided by the school.
Fee exemption	Certain cohorts of customers may be automatically exempt from paying fees. Customers who meet defined criteria for a specific service will not be charged a fee for that service.
Fee waiver	Where a customer provides evidence that paying a fee would cause them financial hardship (see below), delegated officers may waive the fee for a service so that there is no longer any outstanding debt for that service.
Financial hardship	As a general guide, circumstances by which payment of a fee would cause significant adverse financial effects on the student and/or family.
Full cost recovery	All costs associated with providing a good or service are included in the fee charged.
Non-commercial activity	An activity where costs are recovered and not intended to be run as a business. This includes cost neutral activities such as excursions and camps.
Parent	Under the Education (General Provisions) Act 2006 (Qld) (EGPA), s.10 parent is defined as – <ul style="list-style-type: none"> • the child's mother • the child's father • a person who exercises parental responsibility for the child.

Term	Definition
	<p>For the purposes of this procedure a parent also means carer, guardian and independent student.</p> <p>Section 10 of the EGPA provides further information regarding the definition of a parent.</p>
Student	<p>For the purposes of this procedure a person who is an Australian citizen or permanent resident, or the child of an Australian citizen or permanent resident, who is:</p> <ul style="list-style-type: none"> • enrolled at a state school (but not also enrolled at a non-state school unless the enrolment at the state school preceded the enrolment at the non-state school); or • a pre-preparatory age child registered in a pre-preparatory learning program at a prescribed state school.

Legislation

- [Education \(General Provisions\) Act 2006 \(Qld\)](#) Chapter 3
- [Education \(General Provisions\) Regulation 2017 \(Qld\)](#) Schedules 1, 2, 3 and 5
- [Financial and Performance Management Standard 2019 \(Qld\)](#) Division 4
- [Information Privacy Act 2009 \(Qld\)](#) Chapter 2

Delegations/Authorisations

- Nil

Policies and procedures in this group

- Nil

Supporting information for this procedure

- [School fees matrix](#)

Other resources

- [Revenue policy](#)
- [Community use of state school facilities procedure](#)
- [Debt management procedure](#)
- [Distance education enrolment and fees procedure](#)
- [School Enrolment Management Plans \(School EMPs\) procedure](#)

- [Information privacy and right to information procedure](#)
- [Hosting outside school hours care services on state school sites procedure](#)
- [Student Resource Scheme \(SRS\) procedure](#)
- [Financial Accountability Handbook](#)
- [International Student Program fees](#)
- [Principles for fees and charges](#)
- [Onshore programs](#) (DoE employees only)
- [Queensland Academies](#)
- [Revenue](#) (DoE employees only)
- [Taxation guidelines](#) (DoE employees only)
- [Temporary Residents Admissions centre fees](#)

These procedures are supported by the following processes:

- [Customer details in finance systems](#) (DoE employees only)
- [End of day lodgement checking processes](#) (DoE employees only)
- [Excursions and camps](#) (DoE employees only)
- [Invoicing](#) (DoE employees only)
- [Payment plans for customers](#) (DoE employees only)
- [Receipting](#) (DoE employees only)
- [Refunds](#) (DoE employees only)
- [Adjustments and credit notes](#) (DoE employees only)
- [Securing and managing physical cash](#) (DoE employees only)

Contact

For further information, please contact:

Finance, Procurement and Facilities Division through the [Services Catalogue Online](#) (DoE employees only).

Customers and users external to the department should email financialpolicy.finance@qed.qld.gov.au.

Review date

22/02/2023

Superseded versions

Previous seven years shown. Minor version updates not included.

4.0 State Education Fees

5.0 User charging

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